Mr. V. K. Aravindaksha Menon.—The recoveries in respect of the boats of two tons capacity are:—

(1) Inspection fee Rs. 50.
(2) License fee Rs. 16.
(3) Painting charges 0—4—0.

No income-tax is now being levied on motor boats.

Raising of License fee.

29. Mr. K. M. Ibrahim.—Will the Government be pleased to state the reasons for doubling the original license fee of motor boats from Rs. 4 to Rs. 8 per ton?

Mr. V. K. Aravindaksha Menon.—The license fee recoverable according to the canal rules is Rs. 8 per ton and so there has been no increase.

Levies on motor and steam boats.

30. Mr. K. M. Ibrahim.—With reference to the questions above and below, will the Government be pleased to state whether they are aware that the multiple levies on motor boats present a clear case of inequitable and disproportionate taxation and if they are so aware, what they intend to do to remove the defect?

Mr. V. K. Aravindaksha Menon.—The Government are not aware.

No reply is necessary to the latter part, in view of the above reply.

Municipal tolls on the boats.

31. Mr. K. M. Ibrahim.—Will the Government be pleased to state how they intend to justify Municipal tolls on the boats that make use of the jetties and wharves of the P. W. D. at Ernakulam and Cochin for which they are already being charged by the P. W. D. in the form of fees for tonnage license, inspection license and other licenses?

Mr. V. K. Aravindaksha Menon.—The Municipality collects landing fees under the Municipal Regulation and the rules framed thereunder. In return they provide such conveniences as roads, lighting, sanitation and other Municipal services. The fees realised by the P. W. D. are for the licensing and inspection of boats under the Canals and Backwater Regulations and the rules framed thereunder. The two sets of fees are levied for two different purposes.

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